

**REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER**

1250 Sixteenth Street
Santa Monica, California 90404-1200

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REPORT ON AUDIT OF OES GRANT

For the Period
July 1, 2007 through June 30, 2008

REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER

Report on Audit of OES Grant

For the Period
July 1, 2007 through June 30, 2008

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To the Board of Directors
Regents of University of California
Santa Monica Rape Treatment Center
Santa Monica, California

INDEPENDENT AUDITORS' REPORT

We have audited the Office of Emergency Services (OES) program statements identified in the table of contents of Regents of University of California, Santa Monica Rape Treatment Center (the Rape Treatment Center) for the grant and period as noted below.

<u>Grant Number</u>	<u>Grant Period</u>	<u>Audit Period</u>
RC07231141	07/01/07-06/30/08	07/01/07-06/30/08

The amounts included in the program statements are the responsibility of the Regents of University of California, Santa Monica Rape Treatment Center's management. Our responsibility is to express an opinion on these statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *OES Grants Audit Program*; and with certain provisions of the *OES Grant Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the OES program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures presented in the OES program statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the OES program statements. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 2 to the OES program statements, the Rape Treatment Center prepares the Report of Expenditures and Request for Funds in accordance with OES requirements. The accounting practices used to prepare the Report of Expenditures and Request for Funds may differ in some respects from generally accepted accounting principles. Accordingly, the accompanying OES program statements, which are based in part on the Report of Expenditures and Request for Funds, are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the OES program statements referred to in the first paragraph present fairly, in all material respects, the status of cash, the approved budget and costs claimed and the allowable costs for the grant and period audited in conformity with the basis of accounting described in Note 2.

Board of Directors
Regents of University of California
Santa Monica Rape Treatment Center
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In accordance with *Government Auditing Standards*, we have also issued a report dated February 12, 2009 on our consideration of the Rape Treatment Center's internal control over financial reporting for Grant Number RC07231141 and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Mayer Hoffman McCann P.C.

Irvine, California
February 12, 2009

REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER

STATUS OF CASH

For the Period
July 1, 2007 through June 30, 2008

Grant No. RC07231141 July 1, 2007 through June 30, 2008	
Grant cash received	\$ 254,151
Grantee matched funds:	
Operating expenses	46,537
Grant expenditures	(300,688)
Cash on hand (deficit) as of January 20, 2009	\$ -

See accompanying Notes to OES Program Statements.

REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER

STATEMENT OF APPROVED BUDGET AND COSTS CLAIMED

For the Period
July 1, 2007 through June 30, 2008

Grant No. RC07231141 July 1, 2007 through June 30, 2008			
	Approved Budget	Costs Claimed	Variance
Personal services	\$ 247,710	247,710	-
Operating expenses:			
Operating expenses	6,441	6,441	-
Operating expenses match	46,537	46,537	-
Totals	\$ 300,688	300,688	-

See accompanying *Notes to OES Program Statements*.

**REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER**

STATEMENT OF COSTS CLAIMED AND ACCEPTED

For the Period
July 1, 2007 through June 30, 2008

Grant No. RC07231141 July 1, 2007 through June 30, 2008				
	Costs Claimed	Per Audit		
		Costs Accepted	Costs Questioned	Costs Recommended For Disallowance
Personal services	\$ 247,710	247,710	-	-
Operating expenses:				
Operating expenses	6,441	6,441	-	-
Operating match	46,537	46,537	-	-
Totals	\$ 300,688	300,688	-	-

See accompanying *Notes to OES Program Statements*.

REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER

NOTES TO OES PROGRAM STATEMENTS

For the Period
July 1, 2007 through June 30, 2008

Note 1: Background

OES awarded a grant to Regents of University of California, Santa Monica Rape Treatment Center (the Rape Treatment Center) for the following program objectives:

- Rape Treatment Center (RC07231141)

The project provided the following comprehensive free victim services onsite, 24 hours per day; crisis intervention; follow-up; in-person short-term and long-term professional counseling; advocacy; accompaniment; information and referral; and community education and presentation programs.

Note 2: Summary of Significant Accounting Policies

The OES program statements have been prepared from the original grant budget and subsequent modifications, if any, approved by OES, the Report of Expenditures and Request for Funds, and the Rape Treatment Center's financial records.

The Report of Expenditures and Request for Funds was prepared by the Rape Treatment Center personnel in accordance with OES requirements. The basis of accounting used in preparing the Report of Expenditures and Request for Funds differs from generally accepted accounting principles.

Accordingly, the accompanying program statements are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States.

Note 3: Definitions

Questioned costs are costs that require additional support from the Grantee or require an allowability determination by OES. Costs recommended for disallowance are costs where we have obtained documentary evidence beyond a reasonable doubt that the Grantee is in violation of legislative or regulatory requirements, or specific conditions of pertinent grants.



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To the Board of Directors
Regents of University of California
Santa Monica Rape Treatment Center
Santa Monica, California

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF OES PROGRAM
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

We have audited the OES program statements of Regents of University of California, Santa Monica Rape Treatment Center (the Rape Treatment Center) for the grant and period noted below, and have issued our report thereon dated February 12, 2009.

<u>Grant Number</u>	<u>Grant Period</u>	<u>Audit Period</u>
RC07231141	07/01/07 – 06/30/08	07/01/07 - 06/30/08

We conducted our audit in accordance with auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *OES Grants Audit Program*; and with certain provisions of the *OES Grant Recipient Handbook*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Rape Treatment Center's internal control over financial reporting for Grant Number RC07231141 as a basis for designing our auditing procedures for the purpose of expressing our opinion on the OES program statements, but not for the purpose of expressing an opinion on the effectiveness of the Rape Treatment Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Rape Treatment Center's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the entity's financial statements will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily disclose all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting for Grant Number RC07231141 that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Rape Treatment Center's OES program statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance or other matters with which could have a direct and material effect on the determination of OES program statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the State of California, Governor's Office of Emergency Services and the Rape Treatment Center's management and is not intended to be and should not be used by anyone other than those specified parties. However, this report is a matter of public record and its distribution is not limited.

Mayer Hoffman McCann P.C.

Irvine, California
February 12, 2009

**REGENTS OF UNIVERSITY OF CALIFORNIA
SANTA MONICA RAPE TREATMENT CENTER**

REPORT ON AUDIT OF OES GRANT

For the Period
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STATUS OF PRIOR AUDIT FINDINGS

The prior year report included a compliance finding regarding the Report of Expenditures and Request for Funds not being submitted in a timely manner. This condition was not found during the current year audit.

REGENTS OF UNIVERSITY OF CALIFORNIA
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REPORT ON AUDIT OF OES GRANT

For the Period
July 1, 2007 through June 30, 2008

EXIT CONFERENCE

The audit results and the audit report process were discussed with the representative of Regents of University of California, Santa Monica Rape Treatment Center noted below on January 20, 2009. It was explained to the representative in attendance that the results were subject to a final review prior to release of the draft report. Any changes made based upon this review would be incorporated into the draft report.

Santa Monica-UCLA Medical Center

Betsy Katz Fund Manager

Mayer Hoffman McCann P.C.

Diego Vanegas Senior Associate